

Message Text

LIMITED OFFICIAL USE

PAGE 01 LUXEMB 00627 251229Z

43

ACTION TRSE-00

INFO OCT-01 EUR-25 ISO-00 EB-11 L-03 DRC-01 RSC-01 /042 W

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R 251210Z SEP 74

FM AMEMBASSY LUXEMBOURG

TO SECSTATE WASHDC 4100

LIMITED OFFICIAL USE LUXEMBOURG 0627

E.O. 11652: N/A

TAGS: EFIN, LU, US

SUBJ: PROPOSED ESTATE TAX CONVENTION

REF: A) STATE 195805; B) LUXEMBOURG 0604

1. JULES PIERRET, GOL MINISTRY OF FINANCE OFFICIAL, TOLD ECON OFFICER SEP 24 THAT, AFTER CONSULTING WITH HIS STAFF AND REFLECTING ON THE MATTER, HE HAD DECIDED NOT REPEAT NOT TO PROVIDE A DRAFT NOTE CONCERNING THE EXCHANGE OF INFORMATION UNDER THE PROPOSED CONVENTION. PIERRET STATED THAT THE GOL CAN ACCEPT THE ARTICLE CONCERNING EXCHANGE OF INFORMATION (ARTICLE 14) IN THE DUTCH-US ESTATE TAX CONVENTION. HE ADDED THAT, DURING NEGOTIATIONS IN MAY WITH DEPARTMENT OF THE TREASURY OFFICIALS, THE US HAD MADE SEVERAL CHANGES TO THIS ARTICLE WHICH THE GOL FOUND UNACCEPTABLE. IF THE US WANTS TO PROVIDE A NEW DRAFT NOTE, HE WILLING TO CONSIDER IT, ALTHOUGH HE DOES NOT SEE ANY NEED FOR GOING BEYOND THE WORDING OF THE DUTCH-US TREATY.

2. HE REPEATED HIS CONCERN THAT SUGGESTED CHANGES BY THE US TO THIS ARTICLE, PARTICULARLY DEPOSITIONS BEFORE CONSULAR OFFICIALS AS TO THE VERACITY OF EXCHANGED INFORMATION, WHICH WOULD NECESSITATE HIS TAKING ACTIONS AT VARIANCE WITH GOL ADMINISTRATIVE PRACTICE. FARKAS

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Message Attributes

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